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WINN PARISH POLICE JURY  
Winnfield, Louisiana

Basic Financial Statements  
With Independent Auditor's Reports  
As of and for the Year Ended December 31, 2007  
With Supplemental Information Schedules and  
Comparative Information at December 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/9/08

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

Basic Financial Statements  
With Independent Auditor's Reports  
As of and for the Year Ended December 31, 2007  
With Supplemental Information Schedules

TABLE OF CONTENTS

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
<b>Required Supplemental Information (Part I):</b>		
Management's Discussion and Analysis		4
<b>Basic Financial Statements:</b>		
Government-Wide Financial Statements:		
Statement of Net Assets	A	10
Statement of Activities	B	11
Fund Financial Statements - Governmental Funds:		
Balance Sheet	C	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	F	17
Notes to the Basic Financial Statements		18
<b>Required Supplemental Information (Part II):</b>		
	<u>Schedule</u>	<u>Page No.</u>
Budget Comparison Schedules - Major Funds	1-5	32-36
<b>Other Supplemental Information Schedules:</b>		
Non-Major Governmental Funds:		
Combining Balance Sheet - Governmental Funds	6	38
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	7	39
Combining Balance Sheet - Governmental Funds - Special Revenue Funds	8	40
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Special Revenue Funds	9	41
Schedule of Compensation Paid Police Jurors	10	43

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Table of Contents  
(Continued)

	<u>Schedule</u>	<u>Page No.</u>
<b><u>Independent Auditor's Report Required By Government Auditing Standards</u></b>		
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		45
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133		48
Schedule of Expenditures of Federal Awards	11	51
Schedule of Findings and Questioned Costs	12	53
Schedule of Prior Year Audit Findings	13	55

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, Louisiana 71303  
318/442-7568  
Fax: 318/442-9495

**INDEPENDENT AUDITOR'S REPORT**

**Winn Parish Police Jury**  
Winnfield, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Winn Parish Police Jury, Winnfield, Louisiana, as of and for the year ended December 31, 2007, which collectively comprise the basic financial statements of the Parish's primary government as listed in the table of contents. These financial statements are the responsibility of the Winn Parish Police Jury's management. My responsibility is to express an opinion on these financial statements based on my audit. The financial information for the year ended December 31, 2006, which is included for comparative purposes was obtained from the financial report for that year and is based on the work of other auditors whose report dated June 5, 2007, expressed an unqualified opinion on the basic financial statements of the primary government of Winn Parish.

I conducted my audit in accordance with U.S. generally accepted auditing standards, standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The financial statements referred to above include only the primary government of the Winn Parish Police Jury, which consist of all funds, organizations, institutions, agencies, departments and offices that comprise the police jury's legal entity. The financial statements do not include financial data of the police jury's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the parish's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Winn Parish as of December 31, 2007, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**WINN PARISH POLICE JURY**  
Independent Auditor's Report  
(Continued)

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information for the primary government of the Winn Parish Police Jury as of December 31, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated June 25, 2008 on my consideration of the Winn Parish Police Jury internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Account Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Winn Parish Police Jury's basic financial statements of the primary government. The budgetary comparison schedules, which is supplemental information required by the Governmental Accounting Standards Board, and the other supplemental information schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the primary government financial statements. The Supplemental Schedule of Expenditures of Federal Awards, is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and also is not a required part of the primary government financial statements of the Winn Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements of the primary government, and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements of the primary government taken as a whole.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Herbie W. Way*

Herbie W. Way  
Certified Public Accountant  
Alexandria, Louisiana  
June 25, 2008

**REQUIRED SUPPLEMENTAL INFORMATION**

**PART I**

**Winn Parish Police Jury**  
Winnfield, Louisiana

**Management's Discussion and Analysis (MD&A)**  
December 31, 2007

Management's discussion and analysis of the Winn Parish Police Jury's financial performance provides an overview of the Jury's financial activities for the years ended on December 31, 2007 and 2006. The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in the Jury's financial statements, which follow this section.

**Financial Highlights**

The assets of the Winn Parish Police Jury exceeded its liabilities at the close of the most recent fiscal year by \$6,488,290 (net assets), an increase over 2006 of \$940,649.

The Jury had more revenues in 2007 than expenses. Both revenues and expenses have increased when compared to 2006. The increase in revenues is primarily due to increased Federal grant funds of approximately \$1,810,800.

The Jury has capital assets of \$698,032 (net of accumulated depreciation) and had no debt related to capital assets.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Jury's basic financial statements. The Jury's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) financial statements of individual funds, and 3) notes to the financial statements.

**Government-wide Financial Statements** - The government-wide financial statements are designed to provide readers with a broad overview of the Jury's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Jury is improving or deteriorating.

The Statement of Activities presents information showing how the Jury's net assets changed during the year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

The government-wide financial statements distinguish functions of the Jury that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Jury include general government-legislative, judicial, financing and administrative, and other general government such as elections, public safety, public works-road, courthouse and garbage, health and welfare, culture and recreation, and economic development.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Jury are governmental.

**Governmental Funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of government's near-term financing decisions. Both the governmental funds balance sheet and the governmental statements of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Jury maintains numerous governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Road, Health Unit, Library, Sales Tax and Economic Development Grant funds, all of which are considered to be major funds. Also shown, as other governmental funds combined, are the non-major funds. These include the Criminal Court and Section 8 Housing voucher program.

**Notes to the Financial Statements** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

**The Jury as a Whole**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Winn Parish Police Jury, assets exceeded liabilities by \$6,448,290 as of December 31, 2007.

The Jury uses capital assets to provide service to citizens; consequently, these assets are not available for future spending. The following table provides a summary of the Jury's net assets for its Governmental Activities:

Winn Parish Police Jury  
Net Assets  
December 31, 2007 and 2006

	December 31,	
	2007	2006
Current and other assets	\$6,264,960	\$5,393,312
Capital assets	698,032	626,935
Total Assets	<u>\$6,962,992</u>	<u>5,395,318</u>
Long-term liabilities	\$473,963	\$43,740
Other liabilities	41,240	468,866
Total Liabilities	<u>515,203</u>	<u>43,740</u>
Net assets:		
Invested in capital assets, net of related debt	698,032	626,935
Unrestricted	<u>5,749,758</u>	<u>4,880,706</u>
Total Net Assets	<u>\$6,447,790</u>	<u>\$626,935</u>

The increase in net assets of the Winn Parish Police Jury during the year ended December 31, 2007 reflects growth in an improving financial condition.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

The following table provides a summary of the Jury's operations for its governmental activities for the years ended December 31, 2007 and 2006.

Winn Parish Police Jury  
Changes in Net Assets  
For the Years Ended December 31, 2007 and 2006

	December 31,	
	2007	2006
Revenues:		
Program revenues:		
Fines, fees, and charges for services	\$166,923	\$163,468
Operating grants and contributions	2,112,042	1,023,609
Capital grants and contributions	963,613	149,610
General revenues:		
Ad valorem taxes	1,105,984	1,003,868
Sales taxes	1,996,528	1,085,661
Federal grants	22,212	
State grants	1,206,677	1,357,379
Licenses and permits	53,639	96,675
Interest earnings	82,627	49,773
Other	158,344	15,898
Total revenues	<u>7,868,589</u>	<u>4,945,941</u>

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

	December 31,	
	2007	2006
General government:		
Legislative	\$197,707	126,118
Judicial	587,667	646,257
Elections	21,862	
Finance and administration	972,006	228,471
Other		38,037
Public safety	364,542	369,439
Public works	2,876,392	1,745,235
Health and welfare	413,486	432,908
Culture and recreation	434,198	389,347
Economic development	1,060,580	15,462
Total Expenses	6,928,440	3,991,274
Increase in net assets	940,149	954,667
Net assets, beginning of year	5,507,641	4,552,974
Net assets, end of year	6,447,790	\$5,507,641

General revenues provide almost 60% of the Jury revenues and, accordingly, the existing activities of the Jury are dependent on general revenues for funding, since program revenues reflected above do not cover expenses of the various governmental activities.

**Financial Analysis of the Jury's Funds**

**Governmental Funds** - at the end of the current fiscal year, the Winn Parish Police Jury's governmental funds reported combined ending fund balances of \$5,790,997. All of these balances are considered unreserved and no fund had a deficit. The excess of revenues and other financing sources over expenditures for 2007 was \$878,820, a decrease of \$24,307 from 2006, due to a combination of expenditures increasing by more than revenues increased.

**General Fund Budgetary Highlights** - during the year, the Jury made revisions to the original appropriations approved by the Jury members. These revisions were made to reflect changes in original anticipated revenues and expenses in the various funds, and to account for the receipt of various state and federal grants, which were awarded and funded during the year.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Management's Discussion and Analysis  
(Continued)

**Capital Assets** - the Winn Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2007, amounts to \$698,032 (net of accumulated depreciation). The Winn Parish Police Jury has elected to not capitalize infrastructure related to roads and bridges prior to January 1, 2004 and for 2007 and 2006, had no capitalized infrastructure.

**Debt Administration** - at the end of the current fiscal year, the Winn Parish Police Jury had notes payable of \$41,240. All of this debt relates to the Section 8 Housing Voucher Program. This debt is being paid back at \$500 per month.

**Economic Factors and Next Year's Budgets and Rates**

The governmental fund revenues are not expected to increase significantly in the coming year and no significant changes are anticipated with budgeted expenditures. The Jury does anticipate more available funds in its general fund due to reductions in judicial expenditures. The biggest unknown with the budget for 2007 and future years is the uncertainty of continuing governmental revenue sources, as the Jury depends on significant amounts of Federal and State revenues to fund its activities and programs.

**Contacting the Jury's Financial Management**

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Jury's finances. If you have questions about this report or need any additional information, contact the Jury, at Winn Parish Courthouse, Winnfield, Louisiana, 71483, or call (318) 628-5824.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Statement of Net Assets  
December 31, 2007  
(With Comparative Totals, December 31, 2006)

ASSETS	2007	2006
-----	-----	-----
Cash and cash equivalents	\$4,064,222	\$3,004,913
Receivables	2,189,818	2,377,479
Other assets	10,920	10,920
Capital assets (net of accumulated depreciation):		
Nondepreciable - land	223,675	78,675
Depreciable:		
Buildings and improvements	123,276	131,873
Furniture, equipment, and other	351,081	416,387
	-----	-----
TOTAL ASSETS	\$6,962,993	\$6,020,247
	=====	=====
LIABILITIES		
-----		
Accounts, salaries, and other payables	\$412,816	\$364,083
Deferred revenues	61,147	104,783
Section 8 housing debt	41,240	43,740
	-----	-----
Total Liabilities	515,203	512,606
	-----	-----
NET ASSETS		
-----		
Invested in capital assets, net of related debt	698,032	626,935
Unrestricted	5,749,757	4,880,706
	-----	-----
TOTAL NET ASSETS	\$6,447,790	\$5,507,641
	=====	=====

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Statement of Activities  
For the Year Ended December 31, 2007  
(With Comparative Totals for the Year Ended December 31, 2006)

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			2007	2006
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
Governmental activities:					
General government:					
Legislative	\$197,707			(\$197,707)	(\$126,118)
Judicial	587,567	\$156,587		(431,080)	(483,978)
Elections	21,862			(21,862)	
Finance and administrative	972,006			(972,006)	(223,306)
Other					(35,837)
Public safety	364,542	2,641	\$57,720	(304,181)	(153,506)
Public works	2,876,392		1,682,723	(1,193,669)	(1,144,488)
Health and welfare	413,486		262,320	(151,166)	(154,323)
Culture and recreation	434,198	7,695	24,825	(401,678)	(317,569)
Economic development and assistance	1,060,582		84,455	(12,514)	(15,462)
Total Governmental Activities	6,927,941	166,923	2,112,042	(3,685,863)	(2,654,587)

(Continued)

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Statement of Activities  
For the Year Ended December 31, 2007  
(With Comparative Totals for the Year Ended December 31, 2006)

	2007	2006
	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS	NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
General revenues:		
Taxes:		
Property taxes, levied for general purposes	\$1,105,984	\$1,003,868
Sales and use taxes, levied for general purposes	1,996,528	1,085,661
Licenses and permits	53,639	96,675
Federal grant programs - unrestricted	22,212	
State grant programs - unrestricted	1,206,677	1,357,379
Interest and investment earnings	82,627	49,773
Miscellaneous	158,344	15,898
Total general revenues and special items	4,626,012	3,609,254
Changes in net assets	940,148	954,667
Net assets - beginning of year	5,507,641	4,552,974
Net assets - end of year	\$6,447,790	\$5,507,641

(Concluded)

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2007  
(With Comparative Totals, December 31, 2006)

	2007	2006
	TOTAL GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>		
Cash and cash equivalents	\$4,064,222	\$3,004,913
Receivables	2,189,818	2,365,210
Interfund receivables	30,658	5,781
Other	10,920	10,920
<b>TOTAL ASSETS</b>	<b>\$6,295,618</b>	<b>\$5,386,824</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts payable	\$1,794	\$1,142,568
Interfund payables	30,658	3,769,609
Deferred revenues	61,147	104,783
<b>Total liabilities</b>	<b>93,599</b>	<b>474,647</b>
<b>Fund Balances</b>		
Undesignated:		
General Fund	927,761	1,142,568
Special Revenue Funds	4,863,236	3,769,609
<b>Total Fund Balances</b>	<b>5,790,997</b>	<b>4,912,177</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$6,295,618</b>	<b>\$5,386,824</b>

The accompanying notes are an integral part of these financial statements.



WINN PARISH POLICE JURY  
Winnfield, Louisiana

Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
December 31, 2007  
(With Comparative Totals, December 31, 2006)

		2007	2006
		-----	-----
Total Fund Balances - Governmental Funds		\$5,790,997	\$4,912,177
Cost of capital assets	\$3,159,212		
Less - accumulated depreciation	(2,461,179)	698,032	626,935
	-----		
Elimination of interfund assets and liabilities:			
Interfund receivables	30,658		
Interfund payables	(30,658)	NONE	NONE
	-----		
Long-term liabilities - Section 8 housing debt		(41,240)	(43,740)
Interest earned but not available as a resource in the Governmental Funds		NONE	12,269
		-----	-----
Net Assets		\$6,447,790	\$5,507,641
		=====	=====

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2007  
(With Comparative Totals for the Year Ended December 31, 2006)

	GENERAL FUND	ROAD FUND	HEALTH UNIT FUND	LIBRARY FUND	SALES TAX FUND	ECONOMIC DEVELOPMENT GRANT FUND	OTHER GOVERNMENTAL FUNDS	2007 TOTAL GOVERNMENTAL FUNDS	2006 TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>									
Taxes:									
Ad valorem	\$223,539	\$236,772	\$183,413	\$462,260	1,996,528			\$1,105,984	\$1,002,545
Sales and use								1,996,528	1,085,861
Other taxes, penalties, and interest	53,639							53,639	1,323
Licenses and permits									101,840
Intergovernmental revenues:									
Federal funds	25,330	1,304,158						2,639,875	829,069
State funds	1,267,074	311,873	17,950	67,772		\$963,613	\$346,775	1,664,669	1,648,925
Local funds				73,589				73,689	52,603
Fees, charges, and commissions for services	5,607			7,695				13,302	14,173
Fines and forfeitures							153,621	153,621	144,130
Use of money and property	21,867	5,799	25,689	28,292			980	82,627	39,848
Miscellaneous	4,981	78,175		1,500				84,656	14,999
<b>Total revenues</b>	<b>1,602,036</b>	<b>1,936,776</b>	<b>227,052</b>	<b>641,208</b>	<b>1,996,528</b>	<b>963,613</b>	<b>501,376</b>	<b>7,868,589</b>	<b>4,935,116</b>
<b>EXPENDITURES</b>									
Current:									
General government:									
Legislative	197,707							197,707	126,118
Judicial	484,703						102,964	587,667	645,831
Elections	21,862							21,862	29,839
Finance and administrative	154,226				817,780			972,006	227,024
Other									7,697
Public safety	364,542							364,542	367,342
Public works	83,454	1,718,745			988,021			2,790,220	1,776,191
Health and welfare	34,318		115,868				263,300	413,485	431,469
Culture and recreation	8,094			571,103				579,198	406,132
Economic development and assistance	12,514					963,613	84,455	1,060,582	15,247
Debt service	2,500							2,500	
<b>Total expenditures</b>	<b>1,363,920</b>	<b>1,718,745</b>	<b>115,868</b>	<b>571,103</b>	<b>1,805,801</b>	<b>963,613</b>	<b>450,719</b>	<b>6,989,769</b>	<b>4,032,890</b>

(Continued)

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2007  
(With Comparative Totals for the Year Ended December 31, 2006)

	2007						2006		
	GENERAL FUND	ROAD FUND	HEALTH UNIT FUND	LIBRARY FUND	SALES TAX FUND	ECONOMIC DEVELOPMENT GRANT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXCESS (Deficiency) OF REVENUES									
OVER EXPENDITURES	238,117	218,031	111,184	70,104	190,728	NONE	50,657	878,820	902,226
OTHER FINANCING SOURCES (Uses)									
Sale of capital assets	28,219	481,143						509,362	901
Operating transfers in	(481,143)							(509,362)	141,781
Operating transfers out								(28,219)	(141,781)
Total other financing sources (uses)	(452,924)	481,143	NONE	NONE	NONE	NONE	(28,219)	NONE	901
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(214,807)	699,174	111,184	70,104	190,728	NONE	22,438	878,820	903,127
FUND BALANCES AT BEGINNING OF YEAR	1,142,568	773,625	1,130,695	1,168,189	691,319	NONE	5,781	4,912,177	4,009,050
FUND BALANCES AT END OF YEAR	\$927,761	\$1,472,799	\$1,241,879	\$1,238,293	\$882,046	NONE	\$28,219	\$5,790,997	\$4,912,177

(Concluded)

The accompanying notes are an integral part of these financial statements.

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes  
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2007  
(With Comparative Totals for the Year Ended December 31, 2006)

	2007	2006
Total net change in fund balances - governmental funds	\$878,820	\$903,127
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlays (net of deletions)	\$81,889	
Depreciation expense (net of deletions)	(10,792)	40,115
Repayment of long-term liabilities is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	2,500	1,500
Certain items are recognized as a revenue/expenditure when paid in the Governmental Funds, but in the Statement of Activities, but these expenses are allocated over the period of the related revenue/expense.	(12,270)	9,925
Change in net assets of governmental activities	\$940,148	\$954,667

The accompanying notes are an integral part of these financial statements.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to Primary Government Financial Statements  
December 31, 2007

**INTRODUCTION**

The Winn Parish Police Jury is the governing authority for Winn Parish, and is a political subdivision of the State of Louisiana. Seven members govern the police jury, each of who represent a district of Winn Parish. The jurors serve four-year terms, which began in January 2004.

Louisiana Revised Statutes 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

In accomplishing its objectives, the police jury also has the authority to create special districts within the parish. The districts perform functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

**1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the police jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**B. Basis of Presentation**

The accompanying basic financial statements of the Winn Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

**Government-wide Financial Statements (GWFS)**

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the Winn Parish Police Jury, which are considered to be governmental activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Police Jury, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The accounts of the Winn Parish Police Jury are organized on the basis of funds, each of which is considered a separate accounting entity. The various funds are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund categories and fund types are used by the Police Jury:

**Governmental Funds - Major**

**General Fund** - is the principal fund of the Police Jury and is used to account for the operations of the General office. The Police Jury's primary source of revenue is ad valorem taxes, severance taxes and Federal/State grants and appropriations. General operating expenditures are paid from this fund, as well as general support for various Winn Parish and state operated governmental bodies.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**Special Revenue Funds** - are used to account for the specific sources of revenues that are required to be expended for certain purposes. The Winn Parish Police Jury has a Road Fund, Health Unit Fund, Library Fund, and Sales Tax Fund that are classified as major funds and such funds obtain revenue primarily from ad valorem taxes, sales taxes, and federal & state grants and appropriations.

**Governmental Funds - Non-Major**

**Special Revenue Funds** - The Section 8 Housing Voucher Program and the Criminal Court Fund are non-major special revenue funds, which receive their funding from a federal grant program and fines levied by the courts, respectively.

**C. Measurement Focus and Basis of Accounting**

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment to a government-wide view of Jury operations. The Police Jury uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The amounts reflected in the governmental fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. As a general guideline, the Jury considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

The government-wide financial statements are accounted for using an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**D. Assets, Liabilities, and Equity**

**Cash and Cash Equivalents** - include amounts in demand deposits, interest-bearing demand deposits, and time deposits, which mature in 180 days or less. Under state law, the Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**Receivables and Payables** - in the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Payables consist of all expenditures due at year-end and not yet paid. In the fund financial statements, material receivables in governmental funds include revenue accruals for ad valorem taxes, severance taxes, sales taxes, and federal grants since they are usually both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. At the same time, payables in governmental funds include expenditure accruals for goods and services received by year end, but not yet paid for.

During the course of operations, numerous transactions occur between individual funds to account for the disposition of collections. Any resulting receivables and payables are classified in due from other funds and due to other funds on the balance sheet.

**Capital Assets** - are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Jury maintains a threshold level of \$1,500 or more for capitalizing individual items. Capital assets are recorded in the Statement of Net Assets but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Asset Class	Estimated Useful Lives (Years)
Buildings and improvements	20-40
Office equipment and furniture	5-12
Vehicles and trucks	5-10
Library books	5

The Police Jury has elected not to retroactively report infrastructure roads & bridges prior to January 1, 2004.



**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**Compensated Absences** - Police Jury - Employees may earn from ten to fifteen days of annual leave and twelve days of sick leave per year depending on length of service. Vacation leave does not accumulate. Sick leave may be accumulated to a maximum of twenty-four days; however, accumulated sick leave is forfeited upon termination of employment.

**Registrar of Voters** - The registrar of voters and the chief deputy of Winn Parish are employees of the State of Louisiana, Department of Elections and Registration, and are paid in part by the police jury. Employees accrue and accumulate annual and sick leave in accordance with state law and administrative regulations. The leave is accumulated without limitation; however, upon separation of employment, classified personnel or their heirs are compensated for accumulated annual leave not to exceed 300 hours.

**Library** - Employees earn from twelve to twenty-one days of vacation leave each year depending on length of service and professional training. Vacation leave accumulates with up to ten days being carried forward at the end of the calendar year. Employees shall be paid for any accumulated annual leave upon dismissal or resignation. Employees earn twelve days of sick leave each year which may be accumulated to a maximum of thirty days. Sick leave is forfeited upon termination of employment.

**Criminal Court** - Employees of the Eighth Judicial District Criminal Court may earn from ten to twenty days of vacation leave and forty-five days of sick leave each year depending on length of service. Vacation and sick leave does not accumulate, and employees are not paid for unused leave upon termination of employment.

The cost of current leave privileges, if any, as provided by the aforementioned policies, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the governmental funds when leave is actually taken.

**Equity Classifications** - in the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**E. Revenues, Expenditures, and Expenses**

**Government-wide Financial Statements** - program revenues included in the Statement of Activities are derived directly from the program itself or from other parties. Program revenues reduce the cost of the function to be financed from general revenues.

General revenues are all other revenues not directly related to a program or activity and include the following:

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use taxes are recognized in the month the taxes are paid to vendors, and are subsequently received by the police jury's collection agents, the Winn Parish School Board Sales and Use Tax Office and the Louisiana Department of Public Safety and Corrections-Office of Motor Vehicles.

Interest Income and other miscellaneous revenue sources.

Expenses are classified by the direct activities to which they are related, including depreciation, which is allocated to the activities and programs of the Police Jury.

**Fund Financial Statements** - revenues are reflected in the fund financial statements by type of the major revenue sources. Expenditures are reflected in the fund financial statements by the nature of the expenditure.

**Other Financing Sources** - Proceeds from the sale of fixed assets are accounted for as other financing sources and is recognized when received.

Grant revenues are recognized when the Jury is entitled to the funds.

**Other Financing Sources (Uses)** - transfers between funds, which are not expected to be repaid, and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**Deferred Revenues** - arise when resources are received by the police jury before it has legal claim to the revenue, as when grant funds are received before the qualifying expenditures are incurred. In subsequent periods, when the police jury establishes legal claim to the funds the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**F. Budgets and Budgetary Accounting**

Preliminary cash basis budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when she determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within the functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

The police jury adopted and amended budgets for its general fund and all its special revenue funds, which is in accordance with Louisiana Revised Statutes related to budgeting.

Budget comparison schedules included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments prepared on the cash basis (Non-GAAP).

**G. Encumbrances**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**H. Inventories**

Inventories, consisting of office supplies and road maintenance materials are considered expenditures when purchased; therefore, physical inventories are not taken. Inventories on hand at December 31, 2006 are considered immaterial; therefore, they have not been included in the financial statements.

**I. Interfund Transactions**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

**J. Sales Taxes**

Voters of Winn Parish approved a one percent sales and use tax for a period of ten years beginning March 1, 2004. The net proceeds, which are collected by the Winn Parish School Board, were allocated in the proposition 60% to the Winn Parish Police Jury and 40% to the City of Winnfield. The financial statements reflect the Police Jury portion of the Sales Tax, which was dedicated to the solid waste collection and disposal, then to the Parish Courthouse.

**2. Cash and Cash Equivalents and Certificates of Deposit**

At December 31, 2007, the police jury had cash and cash equivalents (book balances, net of overdrafts) as follows:

Petty cash	\$300
Interest bearing demand deposits	2,558,189
Time and certificates of deposits	<u>1,505,733</u>
Total cash and cash equivalents	<u>\$4,064,222</u>

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

At December 31, 2007, the police jury has \$4,197,722 in deposits (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance (GASB Category 1), and \$3,897,722 of securities held in trust for the fiscal agent bank in the name of the fiscal agent bank, but not in the name of the police jury (GASB Category 3). Because the pledged securities are held in a trust department for the fiscal agent bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification I50.163(b); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand. At December 31, 2007, all of collected bank balances were secured by either FDIC insurance or securities owned by the fiscal agent bank.

**3. Receivables**

The following is a summary of receivables at December 31, 2007:

Class of Receivable	General Fund	Special Revenue Funds	Capital Projects Funds	Total
Taxes:				
Ad valorem	\$208,513	\$821,379		\$1,029,892
Sales and use		366,095		366,095
Licenses and permits				
Intergovernmental revenues:				
Federal	3,118	358,442		361,560
State	351,284	75,715		426,999
Other	453	4,820		5,272
<b>Total</b>	<b>\$563,368</b>	<b>\$1,626,451</b>	<b>NONE</b>	<b>\$2,189,818</b>

Substantially all receivables are considered to be fully collectible, and no allowance for any uncollectible is required.

**4. Changes in Capital Assets**

The following schedule presents changes in capital assets for the year ended December 31, 2007:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$78,675	\$145,000		\$223,675
Buildings and improvements	1,225,870			1,225,870
Equipment	764,693	896	(\$214,161)	551,428
Vehicles and trucks	283,199	70,315	(82,034)	271,480
Office furniture	28,081			28,081
Library books	858,678			858,678
<b>Total Capital Assets</b>	<b>3,239,196</b>	<b>216,211</b>	<b>(296,195)</b>	<b>3,159,212</b>

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

	Beginning Balance	Additions	Deletions	Ending Balance
Less - Accumulated Depreciation:				
Buildings and improvements	(\$1,093,997)	(\$8,597)		(\$1,102,594)
Equipment	(532,651)	(46,776)	\$203,369	(376,057)
Vehicles and trucks	(257,102)	(23,260)	82,034	(198,328)
Office furniture	(25,411)			(25,411)
Library books	(703,100)	(55,689)		(758,789)
Subtotal	(2,612,261)	(134,322)	285,403	(2,461,179)
Net Capital Assets	\$626,935	\$81,889	(\$10,792)	\$698,032

A substantial portion of the capital assets are recorded at estimated historical cost.

#### 5. Pension Plans

Substantially all employees of the Winn Parish Police Jury are members of the Parochial Employee's Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PARS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials, enrolled as of January 1, 1997, are eligible to participate in the system. Under Plan A, employees who were hired prior to January 1, 2007, may retire at or after age 65 with at least 7 years of credited service, at age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service and employees who were hired after January 1, 2007, may retire at age 67 with at least 7 years of credited service, at age 62 with at least 10 years of credited service, or at age 50 with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final compensation plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Winn Parish Police Jury is required to contribute at an actuarial determined rate. The current rate is 12.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Winn Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Winn Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2007, 2006 and 2005, were \$71,707, \$66,679, and \$57,698, respectively, and are equal to the required contributions for each year.

**6. Section 8 Housing Debt**

During 2001, the Winn Parish Police Jury Section 8 Housing Program agreed to payback \$69,240 in excess requisitioned funds to HUD as a result of program reviews for the years ending December 31, 1999 and 2000. The debt repayment was started in 2002 at \$500.00 per month and is being withheld from monthly remittances to the Section 8 Housing Program. At December 31, 2007, the outstanding balance is \$40,740.

**7. Long-Term Debt**

The following is a summary of changes in long-term debt for the year ended December 31, 2007:

	Section 8 Housing Program
Beginning balance	\$43,740
Deductions	(2,500)
Ending Balance	<u>\$41,240</u>

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
Notes to the Basic Financial Statements  
(Continued)

**8. Industrial Revenue Bonds**

The parish has issued revenue bonds to provide revenue for constructing, acquiring and installing certain industrial facilities. The funding to pay the bonds is provided solely from sales, leases, or other revenues of the various facilities. The bonds do not constitute an indebtedness or pledge of the general credit of the police jury and are not included in the accompanying financial statements.

**9. Pending Litigation**

At December 31, 2007, various lawsuits are presently pending against the Winn Parish Police Jury. In the opinion of the Winn Parish Police Jury, the potential for claims in excess of insurance coverage is remote or undeterminable. No provision for any liability that may result from settlement of these lawsuits has been made in the accompanying financial statements and the Jury insurance carrier is handling such matters.

**10. Risk Management**

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Winn Parish Police Jury carries commercial insurance for all the aforementioned risks of loss and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**11. Contingent Liabilities**

The Winn Parish District Attorney's office has significant accumulated obligations that remain unpaid at December 31, 2007. These obligations, which were accumulated under a District Attorney that is no longer in office, include amounts for payroll taxes, pension contributions and various vendor obligations. The Winn Parish Police Jury does not presently believe that it is liable for funding such obligations and, accordingly, no provision for such amounts have been provided for in these financial statements.



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Required Supplemental Information  
For the Year Ended December 31, 2007

REQUIRED SUPPLEMENTARY INFORMATION - PART II

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2007

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes	\$198,000	\$209,872	\$209,879	\$7
Intergovernmental grants	1,552,781	1,509,152	1,536,173	27,021
Fines, fees, forfeitures, and permits	119,000	71,095	59,048	(12,047)
Use of money and property	16,400	55,203	30,666	(24,537)
Operating transfers in				
Total resources	1,886,181	1,845,322	1,835,766	(9,556)
Charges to appropriations (outflows)				
Current:				
General government:				
Legislative	132,306	128,165	197,707	(69,542)
Judicial	414,339	396,041	483,733	(87,692)
Elections	49,973	33,798	21,862	11,936
Finance and administration	194,539	193,834	153,476	40,358
Public safety	550,088	456,487	364,542	91,945
Public works		83,454	83,454	(0)
Health and welfare	24,968	32,968	34,318	(1,350)
Culture and recreation	8,000	8,000	8,094	(94)
Economic development and assistance	30,592	33,308	12,514	20,794
Debt service	2,500	2,500	3,000	(500)
Operating transfers out	281,143	481,143	481,143	
Total charges to appropriations	1,688,448	1,849,698	1,843,842	5,856
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	197,733	(4,376)	(8,076)	(3,700)
BUDGETARY FUND BALANCES - BEGINNING	430,128	398,230	398,230	NONE
BUDGETARY FUND BALANCES - ENDING	\$627,861	\$393,854	\$390,153	(\$3,700)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 1				(\$8,076)
Receivables				(205,511)
Payables				(1,220)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				(\$214,807)

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - ROAD FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2007

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$207,107	\$221,109	\$221,116	\$7
Intergovernmental grants	564,130	1,630,236	1,652,673	22,437
Use of money and property	2,200	3,031	5,997	2,966
Operating transfers in	281,143	481,143	481,143	0
Total resources	1,054,580	2,335,519	2,360,929	25,410
Charges to appropriations (outflows)				
Current:				
Public works	1,067,232	1,483,056	1,637,615	(154,559)
Total charges to appropriations	1,067,232	1,483,056	1,637,615	(154,559)
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	(12,652)	852,463	723,314	(129,149)
BUDGETARY FUND BALANCES - BEGINNING	12,652	55,684	55,684	NONE
BUDGETARY FUND BALANCES - ENDING	\$0	\$908,147	\$778,997	(\$129,149)

RECONCILIATION OF BUDGET BASIS

Excess (Deficiency) of appropriations over charges per Schedule 2	\$723,314
Net receivables	(22,862)
Net payables	(1,277)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E	\$699,174

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - HEALTH UNIT FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2007

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$163,000	\$172,271	\$172,277	\$6
Intergovernmental grants	18,209	17,953	17,952	(1)
Use of money and property	14,930	27,551	27,396	(155)
Total resources	196,139	217,775	217,625	(150)
Charges to appropriations (outflows)				
Current:				
Health and welfare	136,808	107,357	115,662	(8,305)
Total charges to appropriations	136,808	107,357	115,662	(8,305)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	59,331	110,418	101,963	(8,455)
BUDGETARY FUND BALANCES - BEGINNING	69,208	164,451	164,451	NONE
BUDGETARY FUND BALANCES - ENDING	\$128,539	\$274,869	\$266,413	(\$8,455)

RECONCILIATION OF BUDGET BASIS

Excess (Deficiency) of appropriations over charges per Schedule 3	\$101,963
Net receivables	9,427
Net payables	(206)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E	\$111,184

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - LIBRARY FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2007

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$400,000	\$400,000	\$434,015	\$34,015
Intergovernmental grants	64,986	64,986	67,776	2,790
Fees, charges, and commissions	37,900	37,900	82,884	
Use of money and property	20,000	20,000	28,292	8,292
Total resources	522,886	522,886	612,967	45,097
Charges to appropriations (outflows)				
Current:				
Cultures and recreation	408,329	408,329	570,586	(162,257)
Total charges to appropriations	408,329	408,329	570,586	(162,257)
EXCESS (Deficiency) OF APPROPRIATIONS OVER CHARGES	114,557	114,557	42,381	(117,159)
BUDGETARY FUND BALANCES - BEGINNING	245,964	245,964	245,964	NONE
BUDGETARY FUND BALANCES - ENDING	\$360,521	\$360,521	\$288,345	(\$117,159)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 4				(\$117,159)
Net receivables				28,241
Net payables				(518)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				(\$89,436)

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND - SALES TAX FUND

Budgetary Comparison Schedule - Non-GAAP Basis  
For the Year Ended December 31, 2007

	ORIGINAL	FINAL	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
Resources (inflows)				
Taxes, licenses, and permits	\$1,582,760	\$1,917,449	\$1,948,413	\$30,964
Amounts available for appropriations	1,582,760	1,917,449	1,948,413	30,964
Charges to appropriations (outflows)				
Current:				
General government:				
Finance and administration	663,393	805,203	816,337	(11,134)
Other	283,606	391,364		391,364
Public works	553,706	530,963	988,021	(457,058)
Total charges to appropriations	1,500,705	1,727,530	1,804,357	(76,827)
EXCESS (Deficiency) OF APPROPRIATIONS				
OVER CHARGES	82,055	189,919	144,056	(45,863)
BUDGETARY FUND BALANCES - BEGINNING	171,165	561,654	561,654	NONE
BUDGETARY FUND BALANCES - ENDING	\$253,220	\$751,573	\$705,710	(\$45,863)
RECONCILIATION OF BUDGET BASIS				
Excess (Deficiency) of appropriations over charges per Schedule 5				\$144,056
Net receivables				48,115
Net payables				(1,444)
Excess (Deficiency) of revenues and other sources over expenditures and other uses per Statement E				\$190,727

See independent auditor's report.

WINN PARISH POLICE JURY, PRIMARY GOVERNMENT  
WINNFIELD, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPES - OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, December 31, 2007  
)With Comparative Totals at December 31, 2006)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - LCDBG	2007 ----- TOTAL	2006 ----- TOTAL
ASSETS				
-----				
Cash and cash equivalents	\$116,998		\$116,998	\$107,880
Receivables	\$4,820		4,820	9,758
	-----	-----	-----	-----
TOTAL ASSETS	\$121,818	NONE	\$121,818	\$117,638
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY				
-----				
Liabilities:				
Accounts payable	\$1,794		\$1,794	\$1,293
Interfund payables	30,658		30,658	5,781
Deferred revenues	61,147		61,147	104,783
	-----	-----	-----	-----
Total liabilities	93,599	NONE	93,599	111,857
	-----	-----	-----	-----
Fund Equity:				
Fund balances - unreserved - undesignated	28,219		28,219	5,781
	-----	-----	-----	-----
Total Fund Equity	28,219	NONE	28,219	5,781
	-----	-----	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$121,818	NONE	\$121,818	\$117,638
	=====	=====	=====	=====

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPES - OTHER GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2007  
(With Comparative Totals for the Year Ended December 31, 2006)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - LCDBG	2007 ----- TOTAL	2006 ----- TOTAL
REVENUES				
Intergovernmental revenues -				
federal funds	\$262,320	\$84,455	\$346,775	\$278,585
Fines and forfeitures	153,621		153,621	144,130
Use of money - interest earnings	980		980	648
Miscellaneous				1,700
Total revenues	416,921	84,455	501,376	425,063
EXPENDITURES				
Current:				
General government - judicial	102,964		102,964	140,826
Health and welfare	263,300		263,300	279,828
Economic development and assistance		84,455	84,455	
Total expenditures	366,264	84,455	450,719	420,654
EXCESS (Deficiency) OF REVENUES				
OVER EXPENDITURES	50,657	NONE	50,657	4,409
OTHER FINANCING SOURCES (USES)				
Operating transfers out	(28,219)		(28,219)	(5,781)
Total other financing sources (uses)	(28,219)	NONE	(28,219)	(5,781)
EXCESS (Deficiency) OF REVENUES AND				
OTHER SOURCES OVER EXPENDITURES	22,438	NONE	22,438	(1,372)
FUND BALANCES AT BEGINNING OF YEAR	5,781	NONE	5,781	7,153
FUND BALANCES AT END OF YEAR	\$28,219	NONE	\$28,219	\$5,781

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2007  
)With Comparative Totals at December 31, 2006)

	CRIMINAL COURT	SECTION 8 HOUSING	2007 TOTAL	2006 TOTAL
ASSETS				
Cash and cash equivalents	\$54,057	\$62,941	\$116,998	\$107,880
Receivables	4,820		4,820	9,758
TOTAL ASSETS	\$58,877	\$62,941	\$121,818	\$117,638
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable		\$1,794	\$1,794	\$1,293
Interfund payables	\$30,658		30,658	5,781
Deferred revenues		61,147	61,147	104,783
Total liabilities	30,658	62,941	93,599	111,857
Fund Equity:				
Fund balances - unreserved - undesignated	28,219		28,219	5,781
Total Fund Equity	28,219	NONE	28,219	5,781
TOTAL LIABILITIES AND FUND EQUITY	\$58,877	\$62,941	\$121,818	\$117,638

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2007  
(With Comparative Totals for the Year Ended December 31, 2006)

	CRIMINAL COURT	SECTION 8 HOUSING	2007 ----- TOTAL	2006 ----- TOTAL
REVENUES				
-----				
Intergovernmental revenues -				
federal funds		\$262,320	\$262,320	\$278,585
Fines and forfeitures	\$153,621		153,621	144,130
Use of money - interest earnings		980	980	648
Miscellaneous				1,700
Total revenues	153,621	263,300	416,921	425,063
EXPENDITURES				
-----				
Current:				
General government - judicial	102,964		102,964	140,826
Health and welfare		263,300	263,300	279,828
Total expenditures	102,964	263,300	366,264	420,654
EXCESS (Deficiency) OF REVENUES				
-----				
OVER EXPENDITURES	50,657	NONE	50,657	4,409
-----				
OTHER FINANCING SOURCES (USES)				
-----				
Operating transfers out	(28,219)		(28,219)	(5,781)
Total other financing sources (uses)	(28,219)	NONE	(28,219)	(5,781)
EXCESS (Deficiency) OF REVENUES AND				
-----				
OTHER SOURCES OVER EXPENDITURES	22,438	NONE	22,438	(1,372)
-----				
FUND BALANCES AT BEGINNING OF YEAR	5,781	NONE	5,781	7,153
-----				
FUND BALANCES AT END OF YEAR	\$28,219	NONE	\$28,219	\$5,781
=====	=====	=====	=====	=====

See independent auditor's report.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 2007

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the jurors receives \$900 per month for performing the duties of their office. The president receives an additional \$100 a month for performing the additional duties.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
Compensation Paid Police Jurors  
For the Year Ended December 31, 2007

Carpenter, Deionne C.	\$10,800
Flowers, Samuel E.	10,800
Garrett, John E.	10,800
Hubbard, Lowell V.	10,800
Hutto, Robert L. (President)	12,000
Lasyone, Charles E.	10,800
Leeper, Doris	10,800
	-----
Total	\$76,800
	=====

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, Louisiana 71303  
318/442-7568  
Fax: 318/442-9495

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

I have audited the financial statements of Winn Parish Police Jury, primary government, as of and for the year ended December 31, 2007, and have issued my report thereon dated June 25, 2008. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Winn Parish Police Jury's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
GAO Report  
(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Winn Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**General**

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 25, 2008

OTHER REPORTS REQUIRED BY

OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the Single Audit Act, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-9495

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

**COMPLIANCE**

I have audited the compliance of the Winn Parish Police Jury, primary government, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2007. Winn Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Winn Parish Police Jury's management. My responsibility is to express an opinion on Winn Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Winn Parish Police Jury's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Winn Parish Police Jury's compliance with those requirements.

In my opinion, Winn Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana  
A-133 Report  
(Continued)

**INTERNAL CONTROL OVER COMPLIANCE**

The management of the Winn Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Winn Parish Police Jury's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Winn Parish Police Jury's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

**GENERAL**

Under Louisiana Revised Statute (LSA-R.S.) 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 25, 2008

WINN PARISH POLICE JURY  
Winnfield, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THRU GRANT NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States	10.665	NFR119	358,442
Total United States Department of Agriculture			358,442
UNITED STATES DEPARTMENT OF COMMERCE			
Direct program - Investments for Public Works and Economic Development Facilities	11.300		963,613
Total United States Department of Commerce			963,613
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct program - Section 8 Housing Choice Voucher Program Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - Small Cities Program	14.871		262,320
	14.219	648468	84,455
Total United States Department of Housing and Urban Development			346,775

(Continued)

See independent auditor's report.

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2007

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THRU GRANT NUMBER	EXPENDITURES
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>			
Direct program - Payment in-lieu-of taxes	15.226		\$23,512
Total United States Department of the Interior			23,512
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through Louisiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared) Emergency Management Performance Grants	97.039 97.042	FEMA-1668-DR-LA EMPG	945,716 1,818
Total United States Department of Homeland Security			947,534
Total Expenditures			\$2,639,875

(Concluded)

See independent auditor's report.

# HERBIE W. WAY

## CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-9495

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**WINN PARISH POLICE JURY**  
Winnfield, Louisiana

#### Section 1 - Summary of Auditor's Results

##### Financial Statements

Type of auditor's report issued.	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Reportable condition identified not considered a material weakness?	No
Noncompliance material to the financial statements noted?	No

##### Federal Awards

The Schedule of Expenditure of Federal Awards has been prepared on a modified accrual basis of accounting, consistent with the fund financial statements of the Governmental Funds

##### Internal Control over major programs:

Material weakness identified?	No
Reportable condition identified not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs.	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 510(a)?	No
CFDA No. 11.300 - Investment for Public Works and Economic Development Facilities and CFDA No. 97.039 - Disaster Grants - Public Assistance (Presidentially Declared) have been assessed as major programs.	
Dollar threshold used to distinguish between Type A and Type B Programs.	\$300,000
Auditee qualified as low risk auditee?	Yes



WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Findings and Questioned Costs  
(Continued)

**Section II - Financial Statement Findings**

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Section III - Federal Award Findings and Questioned Costs**

The audit disclosed no findings or questioned costs relating to expenditure of Federal Awards.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
June 25, 2008

WINN PARISH POLICE JURY  
Winnfield, Louisiana  
Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2006

The were no audit findings reported for the year ended December 31, 2006, accordingly;  
a follow-up is not required.